

TENNESSEE STATE BOARD OF EQUALIZATION
BEFORE THE ADMINISTRATIVE JUDGE

IN RE:	Jeff Ross)	Coffee County
	Property ID: 075L B 033.01 000)	Appeal No. 97534
	Property ID: 075L B 033.02 000)	Appeal No. 97535
	Property ID: 075L B 033.03 000)	Appeal No. 97536
	Property ID: 075L B 033.04 000)	Appeal No. 97537
	Property ID: 075L B 033.05 000)	Appeal No. 97538
	Property ID: 075L B 033.06 000)	Appeal No. 97539
	Tax Year 2014)	

INITIAL DECISION AND ORDER

Statement of the Case

The Coffee County Board of Equalization ("County Board") valued the subject properties for tax year 2014 as follows:

<u>PARCEL</u>	<u>LAND VALUE</u>	<u>IMPROVEMENT VALUE</u>	<u>TOTAL VALUE</u>	<u>ASSESSMENT</u>
033.01	\$	\$	\$269,100	\$107,640
033.02	\$	\$	\$271,300	\$108,520
033.03	\$	\$	\$271,300	\$108,520
033.04	\$	\$	\$269,300	\$107,720
033.05	\$	\$	\$269,300	\$107,720
033.06	\$	\$	\$271,300	\$108,520

The taxpayer timely appealed to the State Board of Equalization ("State Board"). The undersigned administrative judge conducted the hearing on May 19, 2015 in Manchester. Jeff Ross, Coffee County Property Assessor Jimmy White, and Robert L. Spencer, III participated.

FINDINGS OF FACT AND CONCLUSIONS OF LAW

The subject property consisted of six four-unit apartment buildings. Because the difference between the parties' contentions of value did not differ by a material amount, the

administrative judge finds it appropriate to issue an expedited initial decision and order per Tenn. Code Ann. § 67-5-1505(d).

ORDER

It is therefore ORDERED that the following values and assessments be adopted for tax year 2014:

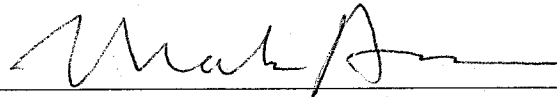
<u>PARCEL</u>	<u>LAND VALUE</u>	<u>IMPROVEMENT VALUE</u>	<u>TOTAL VALUE</u>	<u>ASSESSMENT</u>
033.01	\$	\$	\$200,000	\$80,000
033.02	\$	\$	\$200,000	\$80,000
033.03	\$	\$	\$200,000	\$80,000
033.04	\$	\$	\$200,000	\$80,000
033.05	\$	\$	\$200,000	\$80,000
033.06	\$	\$	\$200,000	\$80,000

Pursuant to the Uniform Administrative Procedures Act, Tenn. Code Ann. §§ 4-5-301—325, Tenn. Code Ann. § 67-5-1501, and the Rules of Contested Case Procedure of the State Board of Equalization, the parties are advised of the following remedies:

1. A party may appeal this decision and order to the Assessment Appeals Commission pursuant to Tenn. Code Ann. § 67-5-1501 and Rule 0600-1-.12 of the Contested Case Procedures of the State Board of Equalization. Tennessee Code Annotated § 67-5-1501(c) provides that an appeal **“must be filed within thirty (30) days from the date the initial decision is sent.”** Rule 0600-1-.12 of the Contested Case Procedures of the State Board of Equalization provides that the appeal be filed with the Executive Secretary of the State Board and that the appeal **“identify the allegedly erroneous finding(s) of fact and/or conclusion(s) of law in the initial order”**; or
2. A party may petition for reconsideration of this decision and order pursuant to Tenn. Code Ann. § 4-5-317 within fifteen (15) days of the entry of the order. The petition for reconsideration must state the specific grounds upon which relief is requested. The filing of a petition for reconsideration is not a prerequisite for seeking administrative or judicial review.

The result of this appeal is final only after the time expires for further administrative review, usually seventy-five (75) days after entry of the Initial Decision and Order if no party has appealed.

ENTERED this 17th day of August 2015.



Mark Aaron, Administrative Judge
Tennessee Department of State
Administrative Procedures Division
William R. Snodgrass, TN Tower
312 Rosa L. Parks Avenue, 8th Floor
Nashville, Tennessee 37243

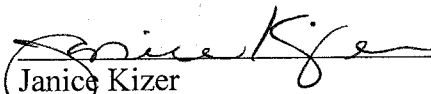
CERTIFICATE OF SERVICE

The undersigned hereby certifies that a true and exact copy of the foregoing Order has been mailed or otherwise transmitted to:

Jeff Ross
1189 Robinson Road
Manchester, TN 37355

Jimmy White
Coffee Co. Assessor of Property
1341 McArthur Street, Suite 3
Manchester, Tennessee 37355

This the 17th day of August 2015.



Janice Kizer
Tennessee Department of State
Administrative Procedures Division